

**Amendments to the Specification:**

Please replace the Title section with the following amended Title section:

**Description**

~~Elliptical Polarizer and Liquid Crystal Display Device~~

**TITLE OF THE INVENTION**

Elliptical Polarizer and Liquid Crystal Display Device

**CROSS-REFERENCE TO RELATED APPLICATIONS**

This application is a continuation of International Application No. PCT/JP02/08663, filed August 28, 2002 the disclosure of which is incorporated herein by reference.